

EXHIBIT 14
9/28/12 ZAVIN DECLARATION
CASE NO. 12-4175-WHP

LeAnn Piotrowski

From: Nunzio Castellano <nucastel@gmail.com>
Sent: Wednesday, April 04, 2012 10:55 AM
To: Dylan Bates
Subject: Fwd: Follow Up

Dylan,

Please see email chain below. I intend to pay the remainder of invoice 14576 (\$2950.00) by the 25th, then the remainder of the balance (\$4200.00) shortly after. I will do my best to pay sooner. The discussion concerning the "compilation" is in the context of the TVN Information Memo and their request for audited financials. As I am sure you are aware, the levels of accountant review vary greatly by size and scope depending on whether we opt for an audit, review or compilation; Compilation being the least time consuming and least exhaustive, and therefore the least desirable by TVN, I am sure. A full on audit would take over a month and cost over \$20,000 according to Jordan. At this point we have no choice but to send financials as is and offer to fulfill their demand for an audit of the financials once they clarify what sort of accountant involvement they require.

Please let me know if you care to discuss this or anything else further.

Hope all is well.

Best,

Nunzio Castellano
 312.203.1180
 fax 312.268.5444
nucastel@gmail.com

----- Forwarded message -----

From: Jordan Werblow <jordan@thehechtmangroup.com>
Date: Tue, Mar 27, 2012 at 1:56 PM
Subject: RE: Follow Up
To: Nunzio Castellano <nucastel@gmail.com>

Hi Nunzio,

Thanks for the email and the outlined payment plan. I think that is a good idea with respect to the compilation. Let me know what time frame you need for a compilation. Also, forward me the most recent back up QB file that you have so we can get a look at it. Take care and talk to you soon.



the Hechtman Group
led
**Exceptional CPA services for
small businesses with big plans**

Jordan Werblow
5250 Old Orchard Road Suite 400
Skokie, IL 60077
Phone: (847) 853-2591
Fax: (847) 919-3868
Email: jordan@thehechtmangroup.com
Website: www.thehechtmangroup.com
Download vCard

IRS Circular 230 disclosure: To insure compliance with requirements imposed by the IRS, we inform you that any U.S. federal tax advice contained in this communication and any attachments is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter that is contained in this communication and any attachments.

Confidentiality Notice: This electronic transmission and any documents accompanying it may contain privileged and confidential information intended only for the use of the individual named above. If you are not the intended recipient, you are hereby notified that any use, dissemination, distribution, copying, disclosure, or the taking of any action in reliance on the contents of this message is strictly prohibited. If you have received this transmission in error, please immediately notify us by telephone and permanently delete this message.

Please consider the environment before printing this e-mail

From: Nunzio Castellano [<mailto:nucastel@gmail.com>]
Sent: Monday, March 26, 2012 3:53 PM
To: Jordan Werblow
Subject: Follow Up

Jordan,

According to the invoices we have received thus far, we owe \$9,150.00, \$4950.00 of which is from 5.31.12. I am dropping a check in the mail today for \$2,000.00, and we will pay the rest of invoice 14576 (\$2950.00) within the next 30 days. We will then pay invoice #15044 (\$4,250.00), but will need a little bit more time for that...hope you understand.

We spoke internally and we are going to send a compilation initially. If they ask/demand more we will handle accordingly. We have a pretty tight timeline on this. What would you need from me and how much time will it take you to do? Since our payment track record has been poor you can also require us to pay for this specific service up-front, if that helps. Please let me know your thoughts...

Best,

Nunzio Castellano

312.203.1180

fax 312.268.5444

nucastel@gmail.com